

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 110 Section 110.125      Reports to be Filed with the Department</b>
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**TITLE 86: REVENUE  
PART 110  
PROPERTY TAX CODE**

**Section 110.125   Reports to be Filed with the Department**

- a) County Clerks shall transmit annually to the Department the following statements within 30 days after the date when the collector's books are completed:
  - 1) Summary abstracts of valuations, levies, rates and extensions of taxes in their respective counties on Form No. PTAX-250.
  - 2) Abstracts of valuation, levies, rates and extensions of taxes for tax districts in their respective counties on Form Nos. PTAX-251, PTAX-252, PTAX-253 and PTAX-254.
  - 3) Abstract of aggregate tax increment equalized assessed valuation (current EAV less the initial EAV of the area), rates, extensions, initial equalized assessed valuation, tax increment financing extension that is based on parcel by parcel distribution and names of taxing districts in Tax Increment Allocation Financing Redevelopment Project Area, on Form No. PTAX-251-TIF.
  - 4) Abstracts of abatements, number and types of parcels and taxing districts for general abatements of taxes on Form No. PTAX-255-TA.
  - 5) Abstracts of valuations removed from rate calculation, rates, amounts of taxes abated, number and types of parcels and taxing districts for enterprise zones on Form No. PTAX-255-EZA.
  - 6) Report of the names of new taxing districts in the county, the name of the home county for each new taxing district and the names of any overlapping counties for each new district on Form No. PTAX-256.
- b) County clerks shall also transmit to the Department the following statements:
  - 1) Abstracts of property assessments in their respective counties within 30 days after receipt of assessment books from a Board of Review or Board of Appeals on Form No. PTAX-260-A.
  - 2) The creation of new and the dissolution of old taxing districts and all changes in

boundaries of existing districts shall be reported within 30 days after any such creation, dissolution or change becoming effective on Form No. PTAX-270.

- 3) Report of original equalized assessed valuations and equalized assessed valuation changes for school districts due to Property Tax Appeal Board decisions on Form No. PTAX-610 by April 30.
  - 4) Report of any alterations to the taxing districts that make up each aggregate rate within the county as identified on the aggregate listing on the Department's PTA 205-10 report.
  - 5) In counties with 3,000,000 or more inhabitants, an annual list of the additional equalized assessed valuation loss to schools due to the increase in the amount of the Senior Citizens Homestead Exemption and the General Homestead Exemption as required by 105 ILCS 5/18-8 by April 1.
  - 6) Within 30 days after receipt of a request by the Department, certification of the portion of prior year equalized assessed values of overlapping taxing districts in each township on Form No. PTAX-292.
- c) Boards of Review in counties of fewer than 3,000,000 inhabitants shall transmit annually to the Department reports of equalization of the various assessment districts and reclassification of property in their respective counties within 10 days after adjournment on Form Nos. PTAX-204 and 204-R.
- d) County Treasurers shall annually, during the month of December, transmit to the Department abstracts of taxes collected, protested, delinquent and the net collections available for distribution in their respective counties on Form No. PTAX-255.
- e) Chief County Assessment Officers shall transmit annually to the Department:
- 1) Abstracts of local assessments of non-carrier real estate owned by a railroad company on Form No. PTAX-538.
  - 2) Abstracts of property assessments and reclassification of property prior to action by a Board of Review or Board of Appeals within 30 days after returning the county assessment books for the entire county to the Board of Review or Board of Appeals on Form Nos. PTAX-280-A and 280-R.
  - 3) In counties of fewer than 3,000,000 inhabitants, reports of equalization of assessments, within 10 days after he or she presents the verified assessment books to the Board of Review, on Form No. PTAX-204-S/A.
  - 4) Reports of non-farm parcels which have a final assessed value for the year exceeding \$999,999 on Form No. PTAX-282.

(Source: Amended at 23 Ill. Reg. 14759, effective December 8, 1999)